

NEWS RELEASE

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(319) 984-5292
or Kim Arndt
(563) 637-2283**

FOR RELEASE: April 11, 2011

Keith Oltrogge CPA, PC today released a report on a special investigation of the West Central Community School District. The report covers the period of July 1, 2008 through March 21, 2011. The special investigation was requested by officials of West Central Community School District as a result of concerns regarding improper and unsupported credit card and store purchases, reimbursements and use of equipment.

The special investigation identified \$ 2,397.71 of improper and unsupported purchases by John Johnson, Superintendent. Also identified was \$ 1,748.97 of School District equipment that Mr. Johnson currently has while on paid administrative leave.

The special investigation reported that the District's control procedures provided Mr. Johnson the opportunity to make the improper and unsupported purchases.

Copies of the report have been filed with the Fayette County Attorney's Office and the Office of the Auditor of State. A copy of the report is available for review in the District Secretary's Office, in the Office of the Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/reports/index.html>.

West Central Community School District

Special Investigation

April 11, 2011

To the Board of Directors
West Central Community School District

As a result of alleged improprieties regarding the use of District credit cards and equipment and at the request of the officials of West Central Community School District, I conducted a special investigation. I have applied certain tests and procedures to selected financial transactions for the period July 1, 2008 through March 21, 2011. Based on my review of relevant information and discussions with management, I performed the following procedures:

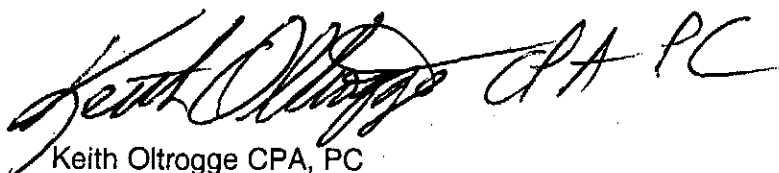
- Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- Examined available documentation for selected credit card charges, store charges and reimbursements to determine if they are for appropriate purposes, properly supported and are approved.
- Reviewed minutes of the Board meetings available for significant actions.
- Reviewed equipment records.

These procedures identified \$1,363.14 of improper and unsupported credit card and store charges and \$1,034.57 of improper reimbursements. Mr. Johnson has not returned District equipment valued at \$1,748.97. Internal control weaknesses were also identified. My detailed findings and recommendations are presented in the Investigative Summary, Exhibits A, B and C and Appendices 1 through 3 of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had I performed additional procedures, or had I performed an audit of the financial statements of West Central Community School District, other matters might have come to my attention that would have been reported to you.

Copies of this report have been filed with the Fayette County Attorney's Office and the Office of the Auditor of State.

I would like to acknowledge the assistance and many courtesies extended to me by the personnel of West Central Community School District during the course of my investigation.



Keith Oltrogge CPA, PC
April 11, 2011

West Central Community School District

Investigation Summary

Background Information

John Johnson had worked for the West Central Community School District for 11 years. Mr. Johnson assumed the position of Superintendent on July 1, 2008.

The West Central Community School District issued two business credit cards to its administrators, including the Superintendent and Business Manager to be used for District expenses incurred in the performance of work-related duties. The District also allowed its employees to use laptop computers and other equipment for District work-related duties and activities. A copy of the District's credit card policy is included in **Appendix 1**.

Mr. Johnson was issued two laptop computers. Mr. Johnson also had a digital camera, a video camera and other camera equipment that belonged to the District at the time he was placed on paid administrative leave. The cameras and some of the other camera equipment were returned to the District March 31, 2011.

During the period July 1, 2008 through March 21, 2011, the Business Manager would ask Mr. Johnson for his expense receipts when she was paying the bills to cross reference the receipts to the credit card and charge account statements. Mr. Johnson would often tell her to just pay the statements because he had the receipts at home and would bring them in. The Business Manager asked repeatedly for the receipts. On March 17, 2011, the Business Manager notified the Board of Directors of the lack of receipts and possible inappropriate purchases. A copy of the letter is included in **Appendix 2**.

Mr. Johnson was placed on paid administrative leave on March 21, 2011.

Detailed Findings

For the credit card and store charges identified in **Exhibit A**, management confirmed they were inappropriate based on the items purchased, vendor, amount, timing and/or frequency of the credit card and store charges. Supporting documentation was not available for some of the credit card charges made by Mr. Johnson. As a result, I discussed these charges with the Business Manager and District Officials to determine if they were appropriate. The purchases included lodging, meals, cards, candy, alcohol, prescription drugs, sheets, paint and painting supplies, and a camera and telephoto lens. Copies of the credit card and store charges are included in **Appendix 3**.

These charges include:

- \$88.68 at the Marriott Hotel in Des Moines, IA on February 16, 2011. Mr. Johnson was on vacation during the state wrestling tournament.
- \$189.28 at the Hyatt Place Hotel in Des Moines, IA on February 19, 2011. The charge was for Mr. Johnson and his family to attend the Iowa High School Wrestling Tournament while he was on vacation. On March 31, 2011, the charge was reversed off of the District's credit card.

- \$54.23 and \$16.93 on June 10 and June 18, 2010, respectively, at Chappy's on Main in Clarion, IA. Mr. Johnson's family lives in Clarion, IA.

The improper reimbursements of \$1,034.57 were for a Canon EOS Rebel camera, memory card and telephoto lens and are detailed in **Exhibit B**. These items were purchased on February 17, 2010 but were not reimbursed until August and September, 2010, at the time Mr. Johnson turned in the receipts. The District paid for these reimbursements with mini-tech grant funds. However, the Family and Consumer Science, Industrial Technology and Business teachers who were involved with getting these grant funds were not aware of these purchases.

The equipment Mr. Johnson currently has while on paid administrative leave is detailed in **Exhibit C**. It is valued at \$1,748.97.

Recommended Control Procedures

As part of my investigation, I reviewed the procedures used by the District to make purchases and disbursements. An important aspect of internal control is to establish procedures to provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on my findings and observations detailed below, the following recommendations are made to strengthen the District's internal controls.

- Undocumented Costs and Receipts – Supporting documentation was not available to substantiate all purchases.

Recommendation – I realize that the Superintendent is an important part of the District's internal control process in many ways. I also realize the Superintendent is often in a position where they could both perpetrate and conceal errors and fraud. District Officials should implement procedures requiring adequate supporting documentation be provided in order to determine the goods and services purchased by all employees are appropriate. To strengthen the control over accountability of purchases made by the Superintendent, District Officials should review the documentation provided by the Superintendent for all credit card charges, store charges and travel/reimbursement requests to determine they are appropriate.

- Credit Card Policy and Procedures – The West Central Community School District's current credit card policy (403.10) was reviewed and approved during fiscal year 1997. The policy states that failure to provide a proper receipt shall make the employee responsible for the expenses incurred.

Recommendation – The District should review its credit card policy and ensure it is followed. The District should also consider creating a form for individuals who use District credit cards that is signed, authorizing a payroll deduction for any unsupported purchases.

West Central Community School District

Exhibit A

Credit Card and Store Charges

Charges with receipts:

Store	Transaction Date	Amount	Description
Wal-Mart – Independence, Iowa	8/19/2009	\$89.30	Book/Alcohol/Prescription Drugs/Pumpkins/Fake Flowers
HB Leiserowitz Co – Des Moines, Iowa	2/27/2010	114.48	Canon Camera/Battery Pack/Battery Charger
Chappy's on Main – Clarion, Iowa	6/10/2010	54.23	Meal
Bucketz – Jesup, Iowa	6/18/2010	30.75	Meal
Wal-Mart – Cedar Rapids, Iowa	6/22/10	54.73	Cards/Candy
Best Buy – Waterloo, Iowa	8/4/2010	449.96	3-1TB & 1-2TB External Hard Drives
Chappy's on Main – Clarion, Iowa	8/4/2010	16.93	Meal
K-Mart	8/12/2010	17.11	Cell Phone Charger
Wal-Mart – Cedar Rapids, Iowa	8/14/2010	89.85	Paint/Painting Supplies/Joint Cement/Kilz
K-Mart	11/8/2010	63.97	Cold Medicines/King Size Sheets
Marriott Hotel – West Des Moines, Iowa	2/18/2010	88.48	Lodging at state wrestling tournament on 2/16/2010
Hyatt Place Hotel – Des Moines, Iowa	2/21/2010	189.28	Family lodging at state wrestling tournament on 2/19/2010
Casey's – Maynard, Iowa	3/10/2011	22.05	Pizza and pop

Charges without receipts:

Store	Transaction Date	Amount
Peosta Liberty – Peosta, Iowa	8/6/2010	\$67.97
The Pumper – Fayette, Iowa	8/27/10	5.95
The Pumper – Fayette, Iowa	8/27/10	2.07
Charley's Volga Valley	1/06/2011	6.03

West Central Community School District

Exhibit B

Expense Reimbursements

Store	Transaction Date	Amount	Description
Best Buy – Ankeny, Iowa	2/17/2010	\$29.99	Memory Card
Best Buy – Ankeny, Iowa	2/17/2010	199.99	Telephoto Lens
Best Buy – Ankeny, Iowa	2/17/2010	749.99	Canon EOS Rebel Camera
Best Buy – Ankeny, Iowa	2/17/2010	54.60	Sales Tax*
			*reimbursed in error

West Central Community School District

Exhibit C

Equipment

Equipment	Value
Toshiba laptop computer with power supply cord	\$700.00
Nobilis laptop computer with power supply cord	500.00
Power supply cord	150.00
2 – 1TB MyBook Essentials external hard drive	199.98
1 – 2TB MyBook Essentials external hard drive	149.99
Cannon LC E5 battery charger	49.00

West Central Community School District

Appendix 1

Copy of the District's Credit Card Policy

CREDIT CARDS

Employees may use school district credit cards for the actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses incurred in the performance of work-related duties include, but are not limited to, fuel for school district transportation vehicles used for transporting students to and from school and for school-sponsored events, payment of claims related to professional development of the board and employees, and other expenses required by employees and the board in the performance of their duties.

Employees and officers using a school district credit card must submit a detailed receipt in addition to a credit card receipt indicating the date, purpose and nature of the expense for each claim item. Failure to provide a proper receipt shall make the employee responsible for expenses incurred. Those expenses shall be reimbursed to the school district no later than ten working days following use of the school district's credit card. In exceptional circumstances, the superintendent or board may allow a claim without proper receipt. Written documentation explaining the exceptional circumstances shall be maintained as part of the school district's record of the claim.

The school district may maintain a school district credit card for actual and necessary expenses incurred by employees and officers in the performance of their duties. The superintendent may maintain a school district credit card for actual and necessary expenses incurred in the performance of the superintendent's duties. The transportation director may maintain a school district credit card for fueling school district transportation vehicles in accordance with board policy.

It shall be the responsibility of the superintendent to determine whether the school district credit card use is for appropriate school business. It shall be the responsibility of the board to determine through the audit and approval process of the board whether the school district credit card use by the superintendent and the board is for appropriate school business.

The superintendent shall be responsible for developing administrative regulations regarding actual and necessary expenses and use of a school district credit card. The administrative regulations shall include the appropriate forms to be filed for obtaining a credit card.

NOTE: School districts that have credit cards must have a board policy. School districts that have only a gasoline credit card should amend this policy to reflect their practice.

Legal Reference: Iowa Constitution, Art. III, § 31.
Iowa Code §§ 279.8, .29, .30 (1995).
281 I.A.C. 12.3(1).

Cross Reference: 216.3 Board of Directors' Member Compensation and Expenses
401.7 Employee Travel Compensation

Approved: 1996-1997

Reviewed:

Revised:

West Central Community School District

Appendix 2

Copy of the Business Manager's Letter to the School Board

March 17, 2011

West Central School Board

I am writing this letter as the Business Manager of West Central Community School District. It is my duty to advise you of some instances that are not ethical by Mr. Johnson.

Every month starting upon Mr. Johnson's position of Superintendent I would ask him for receipts for purchases that were made on the credit card that states West Central Cmm School – John C Johnson. This is the credit card Mr. Johnson carries. Some of these receipts I have received but certainly not all of them. Every month I get endless promises from him that he will bring me these receipts. I highlighted the charges beginning with the August, 2010 statement and ending with the January, 2011 and gave them to Mr. Johnson so he had reference of what receipts I needed. I am still waiting on these receipts.

Mr. Johnson told me that he talked to Mr. Williams on February 19, 2011 and was told by Jack that his lodging for that night would be paid by the school district. Mr. Johnson told me he would give me a receipt and I could reimburse him. When I received the credit card statement for February, the charge of \$189.28 was listed on the credit card with Mr. Johnson's name on it. I then emailed Jack to verify the charge. Jack informed me that he does not have the authority to verify that expense. The behavior that Mr. Johnson has portrayed to me makes me question the receipts that he has not given me.

John and I attended a meeting on February 15, 2011 in Des Moines. I made hotel reservations for Mr. Johnson on the 15th for one night using the credit card West Central Cmm School – Kimberly K Arndt. On the March credit card statement we were charged for two nights, February 15th and 16th. When attending out of town meetings I share a room with the Oelwein Business Manager, Joan Loew. As she made reservations for the room on February 15, 2011 there would be no charge for me. I would be responsible for paying for the room the next time we attend a meeting. Mr. Johnson did stay at the same hotel on February 16, 2011. The charge for the 16th was \$88.48. John gave me the receipt for the 15th but not the 16th. I called the Marriott and they faxed the receipt for the 16th. I am also questioning this charge.

I want everyone to know that I will not jeopardize my career for this type of behavior. I take pride in my job and the West Central Community School District. It is my duty as your Business Manager to advise you of these happenings and my concerns to these matters.

Respectfully,



Kim Arndt
Business Manager

West Central Community School District

Appendix 3

Copies of Credit Card and Store Charges

***** DUPLICATE RECEIPT *****
**** NOT VALID FOR REFUND ****

BUY MORE AND SAVE

07200071758	AF 40CT IB	BG	5.29	I
07200071758	AF 40CT IB	BG	5.29	I
SAVE 50% OFF			2.65	
07200071758	AF 40CT IB	BG	5.29	I
07200071758	AF 40CT IB	BG	5.29	I
SAVE 50% OFF			2.65	
07200072186	NAPRXN SOD	H	4.49	I
07200072186	NAPRXN SOD	H	4.49	I
SAVE 50% OFF			2.25	

GENERAL MERCHANDISE

30067206224	EXCED SINUS	H	4.99	I
32390001038	NY/DAYO 40CT H		13.99	I
07200094882	KING SS -		44.99	I

**** TAX	00 BAL	86.56
TAX EXEMPTION		6.06
30 DAY ORDER		86.56
CHANGE		.00

TOTAL SAVED: 7.55

TOTAL NUMBER OF ITEMS = 9

HEALTH CARE ITEM TOTAL: 21.84
THE ABOVE TOTAL INCLUDES ITEMS (AND
TAX) THAT MAY BE ELIGIBLE FOR
REIMBURSEMENT FROM YOUR FSA/HRA/HAS
PLAN. PLAN RESTRICTIONS MAY APPLY.
CHECK WITH YOUR PLAN ADMINISTRATOR FOR
MORE DETAILS

RECEIPT# 09233 110810 006 00426

11/08/10 2:07 PM 9233 06 0042 0037

**** THANK YOU FOR ****
**** SHOPPING YOUR KMART ****

ORGANIZATION

ST. ADDRESS

CITY, STATE, ZIP CODE

ORGANIZATION PHONE NUMBER

TAX ID NUMBER

ORGANIZATION REPRESENTATIVE SIGNATURE

STORE REPRESENTATIVE SIGNATURE

77
1 am

We have a charge account
at Kmart - highlighted
purchases are questioned??

mine- took gpm

WELCOME TO BEST BUY #1512
ANKENY, IA 50021
(515)289-9289
Keep your receipt!



Val #: 0288-9611-1851-1405

1512 041 0418 02/17/10 18:40 0670076

SOLUTIONS PLUS 253895*****
8554806 SDSRH-008G 29.99 *
8GB SDHC ULTRA II
REG \$49.99 20.00 SALE DISC
ITEM TAX 2.10
P Order # 1110048169365
Pickup In Store AMES IA
8758114 2044B002 199.99 N*
CANON EF-S 55-250 IS LENS
100.00 PACK DISC

9318954 3818B002 749.99 *
CANON EOS REBEL T1I WITH 18-5
REG \$799.99 50.00 SALE DISC
ITEM TAX 52.50
P Order # 1110048169365
Pickup In Store AMES IA

SUBTOTAL 979.97
SALES TAX AMOUNT 54.60
TOTAL 1,034.57

TAX EXEMPT NAME: WEST CENTRAL CSD
XXXXXXXXXXXX2257 VISA 1,034.57
JOHN JOHNSON
APPROVAL 08615C

* Indicates discount price
+ indicates clearance price
N indicates non tax item

YOUR CUSTOMER SERVICE PIN IS:
1512 041 0418 021710

10000010001004531 612

BEST BUY VALUES YOUR FEEDBACK!!
TAKE OUR SURVEY AND ENTER FOR A CHANCE TO
WIN A \$5,000 BEST BUY SHOPPING SPREE!!

Visit <http://www.bestbuycare.com>
Cuestionario en Español tambien

& enter the following codes:

Group A: 591722

Group B: 42181

Group C: 094117

NO PURCHASE NECESSARY. Must be legal,
resident of 50 US/DC/PR, 18 or older
(except residents of AL and NE who
must be 19 years of age or older).
2 Drawing Periods:
8/30/09 - 11/28/09 & 11/29/09 - 2/27/10.
Limit 3 entries per Drawing Period.
For free entry & other details, see
Official Rules at website or store.
Void where prohibited.

pay - 834.58 - 9.9

memory card
telephoto lens

Camera

Talked w/ Aubrey @ Best Buy -
Confirmed items above.

3/23/11 10:37

KAA

H. B. LEISEROWITZ CO.

213 13th Street • Des Moines, Iowa 50309-3680

(515) 244-5195 • WATS (877) 368-2080 • Fax (515) 244-3454 • hbleiser@netins.net

Cust. Phone # _____

Name _____

No. B 08260

TO _____

CREDIT	CHECKED
PUT UP	NO. OF PACKAGES
PACKED	ITEM COUNT

Date

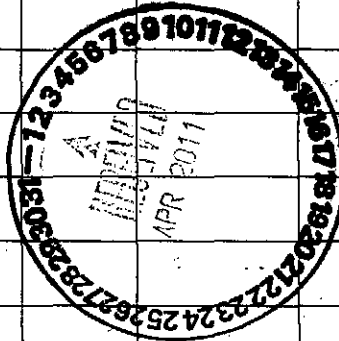
FEB 27 2010

FOR RESALE ONLY

Purchase Order No. _____

INVOICE	DATE	CUSTOMER	PAY FINAL AMOUNT at bottom of page
---------	------	----------	--

QUANTITY	UNIT	ITEM & DESCRIPTION	QUAN. SHIPPED	UNIT PRICE	✓	LINE DISCOUNT	NET AMOUNT
1	EA	CANON LP-E5					5900
2		BATTERY					
3	EA	CANON LC-E5					4900
4		CHARGER					
5							
6							
7							
8							
10							
11							
12							
13							
14							
15							



CASH	CHARGE	CREDIT
------	--------	--------

AMEX	M. CARD	VISA	DISCOVER
------	---------	------	----------

All Past Due Accounts Carry 1-1/2% Interest A Month Which Equals 18% Per Year.

Rec'd By _____

Please Print Name _____

Terms: Net 7 Days

ANY ERRORS MUST BE REPORTED IMMEDIATELY.

SUB TOTAL	TAXABLE AMT.	TAX %	TAX
108.00		6	648
TOTAL QTY.			11448

PAY THIS AMOUNT

10:45 per Lori @ Walmart
3/28/11

{ Book Eat This not That
4pk. Bud Life

fake flowers

ST# 0750 OP# 00001687 TC# 14 TR# 02782

PK PMPK	0976001349809	10.00	AD
WHEATMILLAN	9781625378188	17.87	AD
CASHIER AGE	11/10/1991		
BUDLIFE 4/15	0018106000255	4.97	A
LOANPK DEF	0481131721408	0.20	M
CARD FRIEND	0472100467346	2.00	AD
RK# 7061828	010 QIV 15	25.10	M H
	- CAT		
RK# 7074488	010 QIV 15	4.00	M H
	- CAT		
PUMPKIN	0788016897753	5.00	AD
PUMPKIN	0781091269732	1.00	AD
PUMPKIN	0781091269732	1.00	AD
PUMPKIN	0781091269732	1.00	AD
PUMPKIN	0781091269732	1.00	AD
PUMPKIN	0781091269732	1.00	AD
PUMPKIN	0781091269732	1.00	AD
VOIDED ENTRY	**		
PUMPKIN	0781091269732	1.00	AD
BKT FLOREAL	0781091269732	29.00	AD
	SUBTOTAL	90.14	
CREDIT CARD # *****2838			
EXPIRATION DATE 03/12			
APPROVAL NUMBER IS 619111			
AMOUNT AUTHORIZED IS 89.30			
CREDIT CARD STATUS IS APPROVED			
UNIQUE NUM			
	VISA TEND	89.30	
	SALES TAX 1	4.25	
	TOTAL	94.00	
UNIQUE NUM			
	PK THIRD PARTY SALES	5.16	
	CHANGE DUE	0.00	

12:25 3/28/11
Blood pressure
medicine
per Tracy @ Walma

TC# 6259 7543 6607 9704 ST#
08/19/09 1611247

Maynard Savings Bank



July Statement for activity from Jun. 10, 2010 through Jul. 09, 2010
WEST CENTRAL CMM SCHL (CPN 000743077)

Inquiries: 1-866-552-8855
Page 2 of 3

Transactions ARNDT, KIMBERLY K Credit Limit \$45000

Post Date	Trans Date	Ref. Nbr	Description of Transaction	Amount	Notation
Purchases and Other Debits					
06/17	06/14	3258	DRI*LOGITECH orderfind.com MN	\$159.96	-----
06/18	06/17	7425	IA CRIMINAL RECORD CHE DES MOINES IA	\$15.00	-----
06/28	06/24	0820	GATEWAY HOTEL 10179737 AMES IA	\$78.40	-----
07/06	07/02	4592	BESTBUYCOM 88994009 888-BESTBUY MN	\$321.96	-----
Total for Account				\$575.32	

Transactions JOHNSON, JOHN C Credit Limit \$48000

Post Date	Trans Date	Ref. Nbr	Description of Transaction	Amount	Notation
Purchases and Other Debits					
06/17	06/14	3258	CHAPPY'S ON MAIN GUARANTY IA	\$54.23	
06/21	06/18	7408	BUCKETZ JESUP IA	\$30.75	Prn Mtg
06/21	06/18	7133	SURVEYMONKEY.COM/HELP 877-7040002 CA	\$29.90	
06/23	06/22	9313	CASEYS 00021790 WAUKEE IA	\$4.98	Food
06/28	06/22	0658	WALMART 11628 GELATIN RAPIDS IA	\$54.73	Food, Snacks
06/24	06/22	5802	HANDI STOP IOWA FALLS IA	\$47.30	gas & food
06/28	06/25	0338	SHERATON-DES MOINES WEST DES MOIN IA	\$82.88	SAT
07/02	07/01	0159	NLI*SHAREFILE 800-4413453 NC	\$69.95	
Total for Account				\$374.72	

Transactions BILLING ACCOUNT ACTIVITY

Post Date	Trans Date	Ref. Nbr	Description of Transaction	Amount	Notation
Payments and Other Credits					
07/06	07/03	0049	PAYMENT THANK YOU	\$1,326.64CR	-----
Total for Account				\$1,326.64CR	

2010 Totals Year-to-Date	
Total Fees Charged in 2010 *	\$0.00
Total Interest Charged in 2010 **	\$0.00

* The Year-To-Date Fee accumulation shown on your statement for 2010 includes fees assessed beginning on May 24, 2010 through year end. Beginning in 2011, your statement will show all fees assessed on your account annually.

** The Year-To-Date Interest accumulation shown on your statement for 2010 may not include interest reversals processed prior to May 24, 2010. Beginning in 2011, your statement will show all net interest assessed on your account annually.

10 0000 2321 000 0000 580 - 220.14
100000 2321000 0000 340 - 99.85
10 0000 2321 000 0000 617 - 54.73

CHAPPY'S ON MAIN
122 S. MAIN STREET
CLARION IA 50525
515-571-1526

Sale

ID: REST

Merchant: 7600071844

08/04/10

18:38:16

VISA

[REDACTED]

Exp: 03/12

Appr Code: 214005

Invoice#: 3

Amount: \$ 14.93

Tip: 2.00

Total: 16.92

I agree to pay above total amount
according to card issuer agreement
(Merchant agreement if credit voucher)

X _____

RECEIVED - MARCH 10

CHAPPY'S ON MAIN
122 S. MAIN STREET
CLARION IA 50525
515-571-1526

Sale

ID: REST

Merchant: 7600071844

08/11/10

18:40:04

VISA

[REDACTED]

Exp: 03/12

Appr Code: 020185


Invoice#: 12

Amount: \$ 54.23

Tip: _____

Total: _____

I agree to pay above total amount
according to card issuer agreement
(Merchant agreement if credit voucher)



RECEIVED - MARCH 10

School
Credit card

WALCO - TO BEST BUY #379
WORLDWIDE 50702
312 533-9261

Keep your receipt!



Val #: 1070-5785-6192-0588

0379 050 3143 08/04/10 15:55 0497041

9467178	WDBAF0010H	99 99 N*
1TB MY BOOK ESSENTIALS		
REG \$119.99 20.00 SALE DISC		
9467178	WDBAF0010H	99.99 N*
1TB MY BOOK ESSENTIALS		
REG \$119.99 20.00 SALE DISC		
9467178	WDBAF0010H	99.99 N*
1TB MY BOOK ESSENTIALS		
REG \$119.99 20.00 SALE DISC		
9467203	WDBAF0020H	149.99 N*
2TB MY BOOK ESSENTIALS		
REG \$179.99 30.00 SALE DISC		

SUBTOTAL	449.96
SALES TAX AMOUNT	0.00
=====	
TOTAL	449.96

TAX EXEMPT NAME: WEST CENTRAL CSD
XXXXXXXXXXXX2838 VISA 449.96
JOHN C JOHNSON
APPROVAL 514055

* indicates discount price
+ indicates clearance price
N indicates non-tax item

YOUR CUSTOMER SERVICE PIN IS
0379 050 3143 080410

BEST BUY VALUES YOUR FEEDBACK!!
TAKE OUR SURVEY AND ENTER FOR A CHANCE TO
WIN A \$5,000 BEST BUY SHOPPING SPREE!!

Visit <http://www.bestbuycare.com>
Cuestionario en Espanol tambien

& enter the following codes:

Group A: 397199

Group B: 5508

Group C: 391643

NO PURCHASE NECESSARY. Must be legal
resident of 50 US DC/PR 18 or older
(except residents of AL and NE who
must be 19 years of age or older)
2 Drawings Periods:
3/17 - 5/29/10 & 5/30/10 - 8/28/10
Lim and entries per Drawing Period
For miss entry & other details see
OFFICIAL Rules at website or store
void where prohibited

68098814938 CELL CHARGER 15.99 T
ACCOUNT NUMBER 479851XXXXXX2838
AA 610163 \$17.11
**** TAX 1.12 BAL 17.11
VF CREDIT 17.11
CHANGE .00
DAC 45N QIP 013 6SD GYP
RECEIPT# 09233 081010 006 89677
08/10/10 4:36 PM 9233 06 8967 0031
Issued Reward # 44092810870

Kmart

=== COVER PAGE ===

TO:

FROM:

KMART9233

FAX: 13192833398

TEL: 13192834931

COMMENT: CONFIDENTIAL

31# 0750 OF# 00001543 TE# 12 TR# 08486

PLR FRAME	0022384084019	4.47	AD
PNT ROLLER	0022384079749	5.97	AD
PAINT TRAY	0077089903908	10.00	AD
IMMAX-QT	0027426700129	7.44	AD
GREAT STUFF	0074985004805	5.97	AD
2 FOAM BRUSH	0077089850539	0.60	AD
2 FOAM BRUSH	0077089850539	0.60	AD
2 FOAM BRUSH	0077089850539	0.60	AD
2 FOAM BRUSH	0077089850539	0.60	AD
3 FOAM BRUSH	0077089850539	0.70	AD
UTILITY KNIFE	0076174101199	4.27	AD
KNIFE BLADES	0076174119389	1.47	AD
KRYSTONBLUE	0724504095239	3.34	AD
GE SILICONE	0077027060009	5.97	AD
DRYL SPY PNT	0724504016029	3.34	AD
JOINT CEMENT	0052865124009	10.97	AD
KILZ GFI 16	0051652717879	11.77	AD
PAINT	0076742032369	11.77	AD
RUNNER	0086093285179	9.97	AD
RUNNER	0086093285179	9.97	AD
RUNNER	0086093285179	9.97	AD
RUNNER	0086093285179	9.97	AD
SUBTOTAL		129.73	

CREDIT CARD # *****2638
EXPIRATION DATE 03/12
APPROVAL NUMBER IS 324111
AMOUNT AUTHORIZED IS 138.31
CREDIT CARD STATUS IS APPROVED
UNIQUE NUM

VISA TEND	138.81
SALES TAX 1	9.08
TOTAL	138.81
CHANGE DUE	0.00

TC# 7008 6738 *837 9972 3893 1
08/14/10 23:13:32

all Charges ??
Kim

Band Kelvin
found runners
3/25/11

***** WAL-MART S

03/17/11 09:21 FAX 515 267 8444

WEST DES MOINES MARRIOTT

001

Marriott.

GUEST FOLIO

WEST DES MOINES

1250 Jordan Creek Parkway, West Des Moines, IA 50266 • 515.267.1500 • Marriott.com/DSMWD

130 JOHNSON/JOHN 79.00 DUPLICATE 8:51 ACCT#
Room Name Rate Depart Time 8391
ANSK 02/15/11
Type Arrive Time GROUP
305 PEMBER ST 17453
MAYNARD IA VSXXXXXXXXXXXX7308
50655
Room Clerk Address Payment
DATE REFERENCE CHARGES CREDITS BALANCE DUE
02/15 ROOM 130, 1 79.00
02/15 ST TAX 130, 1 3.95
02/15 OCC TAX 130, 1 5.53
02/16 ROOM 130, 1 79.00
02/16 ST TAX 130, 1 3.95
02/16 OCC TAX 130, 1 5.53
02/17 CCARD-VS 176.96
VSXXXXXXXXXXXX7308

.00

This statement is your only receipt. You have agreed to pay in cash or by approved personal check or to authorize us to charge your credit card for all amounts charged to you. The amount shown in the credits column opposite any credit card entry in the reference column above will be charged to the credit card number set forth above. (The credit card company will bill in the usual manner.) If for any reason the credit card company does not make payment on this account, you will owe us such amount. If you are direct billed, in the event payment is not made within 25 days after checkout, you will owe us interest from the checkout date on any unpaid amount at the rate of 1.5% per month (ANNUAL RATE 18%), or the maximum allowed by law, plus the reasonable cost of collection, including attorney fees.

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Hyatt Place Des Moines/Downtown

418 6th Avenue

Mar 18, 2011
12:25 pm

Des Moines, IA 50309
Telephone: (515)282-5555 Fax: (515)282-5552

JOHN JOHNSON
295 E MONROE
WINTHROP, IA 50682

Folio #: 2753
Room Number: 422
Rate: \$169.00
Pay Method: VS2838

Arrival Date: Thursday, February 17, 2011
Departure Date: Sunday, February 20, 2011

Member #: 5122100591

Information: CANCEL BY 6 PM DAY OF ARRIVAL

Date	Description	Room	Rate	Balance
2/19/2011	Room Charge	Auto Posted	422	\$169.00
2/19/2011	Room City Tax	Auto Posted	422	\$11.83
2/19/2011	Room State Tax	Auto Posted	422	\$8.45
2/20/2011	Visa	CHECKED-OUTV12838	422	\$189.28

Balance: \$0.00

I agree that my liability for all charges is not waived.
Your privacy is important to us. Please visit us at www.hyattplace.com to review our Privacy Policy.
"I accept delivery of The Wall Street Journal M-F (Gold Passport and VIP rooms only). If refused, a refund of \$1.00 will be provided."

Signature _____

Casey's General Store# 2639
515 Main St
Maynard, IA 50655
Register 1

3/10/11 18:05:24
Reg:1 Cashier:JEANETTE
Receipt 923009
Type SALE

Diet Pepsi 24 Oz	1.59
Pop Deposit	0.05
Mountain Dew 24oz	1.59
Pop Deposit	0.05
Diet Mountain Dew 24	1.59
Pop Deposit	0.05
Mountain Dew 24oz	1.59
Pop Deposit	0.05
Large Pepperoni Pizz	11.99
Large Extra Topping	1.75
Large Pepperoni Pizz	VOID
Large Extra Topping	1.75
SubTotal	22.05
Total	22.05

Received
Casey's Gov. Card 22.05
ACC XXXXXXXXXX0021 SWIPED

APPROVED 432302 Seq#238939APP
REF 000115288255

***** TAX EXEMPT *****

3/10/11 18:05:24